



COUNTY OF LOS ANGELES • OFFICE OF THE ASSESSOR
RICK AUERBACH, ASSESSOR
500 W. TEMPLE STREET, ROOM 225
LOS ANGELES, CA 90012-2770 • 213.974.3481
Si desea ayuda en Español, llame al número 213.974.3211
20 RELIGIOUS EXEMPTION
Email: exempt@assessor.lacounty.gov
Website: assessor.lacounty.gov

230
141
PP KEY

SUB TYPE	FORM KEY	DIVISION INDEX
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NAME AND MAILING ADDRESS 712 801 706

802 804 805

LOCATION OF PROPERTY

855 803

TAX RATE AREA

310
002
030
013

ASSESSOR'S I.D. NUMBER	RE
ARBITRARY NUMBER	APR

RECORDING DATE

SEQ. NO.

SUB BILL NO.

(ABOVE FOR ASSESSOR'S USE ONLY)

CLAIM FOR EXEMPTION FROM PROPERTY TAXES UNDER SECTIONS 4 (b), 5, AND 6 OF ARTICLE XIII OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND SECTIONS 206.1, 207, 207.1, 214.4, 257, AND 257.1 OF THE REVENUE AND TAXATION CODE (See also sections 251, 255, 260, 270, and 271 of the Revenue and Taxation Code.) **To receive the full exemption, a claimant must complete and file this form with the Assessor by February 15.** (Section 270, Revenue and Taxation Code, provides a partial exemption for late filing of the Religious Exemption.) **ONCE GRANTED, THE EXEMPTION REMAINS IN EFFECT UNTIL TERMINATED.**

State of California, County of Los Angeles.

states:

(name of person making claim)

1. That as _____ 2. of the _____
(title, such as president, etc.) (corporate or organization name of church)
3. the mailing address of which is _____
(give complete address including zip code)
4. the location of the property of which is _____
(give complete address including zip code)
5. that I make this claim for religious exemption on behalf of this organization beginning with the 20__-20__ fiscal year on the property listed on this form and on any accompanying forms (attach a separate form for each location);
6. that all buildings, equipment, and land claimed as exempt are **used exclusively for religious purposes**; or that any building in the course of construction is intended to be used solely for religious purposes;
7. that the land claimed as exempt is required for the convenient use of said buildings;
8. that the property is owned by an entity organized and operating exclusively for religious purposes;
9. that the entity is nonprofit;
10. that no part of the net earnings inures to the benefit of any private individual;
11. that all real property **owned or leased to the church**, upon which exemption is claimed for parking purposes is necessarily and reasonably required for the parking of automobiles of persons attending or engaged in religious worship or religious activity, and which is not at other times used for commercial purposes. *Commercial purposes* does not include the parking of vehicles or bicycles, the revenue of which does not exceed the ordinary and necessary costs of operating and maintaining the property for parking purposes.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM

TITLE

DATE

THE QUESTIONS ON THE REVERSE SIDE ARE A PART OF THIS CLAIM AND MUST BE ANSWERED.
This exemption claim is a public record and is subject to public inspection.

DO NOT WRITE IN SPACES BELOW - FOR ASSESSOR'S USE ONLY

LAND	IMPROVEMENTS	R.E. EXEMPT	HOMEOWNER'S EX.	PERS. PROP. OR UNS. LAND	UNS. IMPS.	PERS. PROP. EXEMPT	UNS. LAND/IMP. EXEMPT
SEC. FIX. EX.	UNS. P.P. FIXTURE EXEMPT	20__ EXEMPT VALUES		TRANSACTION CONTROL RECORD			
840 EXM KEY 5 8 9	<input type="checkbox"/> 604 <input type="checkbox"/> 150 <input type="checkbox"/> 141 PERS PROP						
141 CORR KEY 840	<input type="checkbox"/> 604 <input type="checkbox"/> 150 <input type="checkbox"/> 141 FIXTURES						
840 LF KEY	840 PERS. PROP. EX.						
	840 FIXTURE EX.						
141 ORIGIN KEY	855 ORIGIN KEY	REAL ESTATE EXEMPTION	841 APPRAISAL FILE EXEMPTION				
		840					

NUMBER OF TXN	BATCH NUMBER		
3RD		KILL BILL	001
<input type="radio"/>		REBILL	004
		BILL#	
2ND		DELETE RECORD	003
<input type="radio"/>		RELEASE SNAG KEY	005
		SECURED INQUIRY	005
1ST		DELETE EXEMPTION	044
<input type="radio"/>		APPRAISAL INQUIRY	900

Whom should we contact during normal business hours for additional information?

NAME _____

ADDRESS (street, city, state, zip code) _____

DAYTIME PHONE NUMBER _____ E-MAIL ADDRESS (optional) _____

GENERAL INFORMATION

A church that **owns its own** property and **operates its own** preschool, nursery school, kindergarten, elementary/secondary school, or both schools of collegiate grade and schools of less than collegiate grade, or operates this type of school on property which is owned by another church may file for the Religious Exemption instead of the Welfare Exemption. Property used for school purposes only, where there are no church services, does not qualify for the Religious Exemption but may qualify for the Welfare Exemption.

The law provides for one-time filing for the Religious Exemption by the claimant and the annual mailing of a termination notice by the Assessor. Penalties for failure to terminate the exemption when no longer eligible are also a part of the law.

Portions of the property used for parking purposes are also exempt whether **owned** by the religious organization or leased to it if such parking use meets the provisions of section 206.1 of the Revenue and Taxation Code.

If any other activities are conducted on the property such as bingo, a convent or a retreat, summer camp, or if **another organization** uses the property (other than **another church** using it for religious worship or church school purposes), a Welfare Exemption claim must be filed; please contact the Assessor's office **immediately**. The deadline for timely filing of the Welfare Exemption claim is **February 15** each year.

Although leased real property generally is not exempt under the Religious or the Welfare Exemption, leased personal property may receive the Religious Exemption. However, both leased real and personal property may qualify for the Church Exemption if used exclusively for worship and/or related parking. Contact the Assessor if your church has leased property.

QUESTIONNAIRE FOR RELIGIOUS EXEMPTION

Answer each question below; give as much detail as you deem necessary to support your claim for exemption for the property at this location (*include all parcels*).

1. Is there a sanctuary (church) on or adjacent to this property? ☐ Yes ☐ No If **no**, a claim for the Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property so used to be exempt.

2. If applicable, please check the appropriate box(es) for the following type schools that are being operated on this property:

☐ Preschool ☐ Kindergarten ☐ Secondary school
☐ Nursery school ☐ Elementary school ☐ Both secondary-college

3. Is the real property listed on this claim owned by the church? ☐ Yes ☐ No If **yes**:

a. Date acquired _____
b. Date first used for church/school purposes _____

If **no**, state the name and address of the owner _____

NOTE: If the owner is **not another church**, a Church or Welfare Exemption claim form must be filed (*contact the Assessor*).

4. Are bingo games being operated on this property? ☐ Yes ☐ No If the answer is **yes**, a claim for the Welfare Exemption must be filed with the Assessor by February 15 each year for the property or portion of the property so used to be exempt.

5. Is any equipment or other property at this location being leased or rented from someone else? ☐ Yes ☐ No If **yes**, list in the remarks section the name and address of the owner and the type, make, model, and serial number of the property.

NOTE: This property may **not** be eligible for this exemption but may be eligible for the Church Exemption if used exclusively for worship (*contact the Assessor*).

6. Is any portion of this property used for living quarters for any person? ☐ Yes ☐ No If **yes**, describe that portion: _____

NOTE: Living quarters are **not** eligible for either the Religious Exemption or the Church Exemption.

7. Is any portion of this property vacant and/or unused? ☐ Yes ☐ No If **yes**, describe that portion: _____

8. Is any portion of this property being rented to, leased to, used and/or operated by some person or organization other than the claimant ? ☐ Yes ☐ No If **yes**, describe that portion, its use, and the name and address of the lessee/operator: _____

NOTE: Property used by others may not be eligible for the Religious Exemption (*contact the Assessor*).

9. Has there been any new construction commenced and/or completed on this property since 12:01 a.m., January 1 last year?

☐ Yes ☐ No If **yes**, describe: _____

10. Has there been any change in the use of this property since 12:01 a.m., January 1 last year? ☐ Yes ☐ No If **yes**, describe: _____

11. REMARKS: _____

FOR ASSESSOR'S USE ONLY

ROLL CHANGES/AUTHORIZATIONS	CHANGE MADE BY	DATE
CHANGE AND REASON		
	APPROVED	